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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 30th September, 2021.

Notification No. 11/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-76)GST-2021/S.9(1)(40)TH:- In exercise of the powers conferred by sub-section (1) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-112) GST-2017/S.9(1)(13)-TH dated the 18th October, 2017 being Notification No. 39/2017-State Tax (Rate), namely:-

In the said notification, in the Table, against S. No. 1,-

- (i) in column (3), for the entry, the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;
(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;
- (ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

2. This notification shall come into force on the 1st day of October, 2021.

By order and in the name of the Governor of Gujarat,

J. B. PATEL,

Deputy Secretary to Government.

